

Emergency Powers Non-Executive Decisions Minutes

The minutes of the Emergency Powers Non-Executive Decisions meeting of Wyre Borough Council held on Tuesday, 4 August 2020 at the Remote Access.

Emergency Powers Non-Executive Decisions members present:
Councillor McKay (Chair)

Officers present:
Clare James, Corporate Director Resources and Section 151 Officer
Veronica Wilson, Head of Finance
Emma Keany, Democratic Services Officer

No members of the public or press attended the meeting.

26 Declarations of interest

None.

27 Confirmation of the minutes

The minutes of the Emergency Powers meeting, which dealt with decisions normally reserved for Audit Committee, held on Tuesday 16 June 2020 were confirmed as a correct record.

28 Statement of Accounts 'Training'- 2019/2020

The Corporate Director Resources (Section 151 Officer) asked the Chair if she would like the presentation, which had been distributed with the agenda, to be given at the meeting. Councillor McKay confirmed she had read the agenda and understood the training provided and felt there was no need for this to be repeated at the meeting.

29 Statement of Accounts (Pre-Audit)- 2019/2020

The Corporate Director Resources (Section 151 Officer) submitted the Statement of Accounts (Pre-Audit) 2019/20 for the Chair of the Audit Committee to consider.

The Corporate Director Resources (Section 151 Officer) introduced the report and stated that it reflected a non-typical year end due to the impact of Covid-19. She highlighted the change of deadlines and the hope that she would be able to bring to the next meeting, in November, an audited set of accounts for 2019/2020.

All attendees confirmed there had been no questions from Audit Committee members.

As in previous years for Audit Committee, in order to assist with the interpretation of the report and to demonstrate robust member scrutiny prior to approval, the Corporate Director Resources (Section 151 Officer) submitted a set of Questions and Answers (attached as a supplementary document to the agenda), which highlighted a number of issues or areas of interest arising from the accounts.

The Corporate Director Resources and the Head of Finance drew attention in particular to the following questions and answers:

- Question 2- revenue variances,
- Question 3- postage overspend,
- Question 4- YMCA subsidy,
- Question 7- employee cost (including training) savings,
- Question 13- waste collection related income streams,
- Question 14- income from Resident Parking Permits,
- Question 17- revenue slippage,
- Question 18- the three highest slippage requests,
- Question 19- efficiency savings,
- Question 21- the reasons for 40% of the budget being made up from capital slippage,
- Question 24- differences between CIES (Comprehensive Income and Expenditure Statement) figures and the increase in balances,
- Question 27- current assets,
- Question 28- increase in liabilities,
- Question 31- the Non-Domestic Rates Equalisation Reserve and the impact of joining the Lancashire Business Rates Pool 75% Business Rates Retention Pilot in 2019/20 and
- Question 37- the recommendations from previous year's audit.

Councillor McKay asked questions, which the Corporate Director Resources (Section 151 Officer) and Head of Finance answered, regarding the impact of Covid-19 on the council's reserves, slippage and income for homelessness and discussions with the council's external auditors.

The Corporate Director Resources (Section 151 Officer) passed on her gratitude to the Finance team, external audit and to everyone across the Council who had helped in the compilation of the draft accounts.

After discussion, the Chair of the Audit Committee (Councillor McKay) **agreed:**

- 1) The Accounting Policies selected and applied by the Council, as required by International Accounting Standard No. 8: Accounting Policies, Changes in Accounting Estimates and Errors, which were set out as Note 2 to the Financial Statements of the agenda, be **approved**;
- 2) The Council's Statement of Accounts 2019/20, be **approved** subject to audit;
- 3) The major variations in expenditure and income, the proposed slippage and the resulting impact on the level of the Council's reserves and balances at 31 March 2020 be **noted**; and
- 4) That the accounts were subject to robust member scrutiny/discussion.

The meeting started at 6.00 pm and finished at 7.17 pm.

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